

Guide for ‘workers’ reporting information to Revenue under the Protected Disclosures Act 2014

A ‘worker’ includes:

- employees
- agency workers
- contractors
- trainees
- volunteers
- board members
- shareholders
- job applicants.

1. Introduction

Revenue welcomes all information about potential wrongdoing related to tax, duty or customs controls. This may include, for example, information regarding the failure to declare the correct tax or duty liability or pay the correct amount of tax or duty due, tax or duty fraud, and the illegal importation of goods, etc. Revenue treats all such reports seriously and with utmost confidentiality

Any person can report information about potential wrongdoing to Revenue. This can be done by:

1. Making a protected disclosure

If you are a worker who wishes to report information about potential wrongdoing in your workplace, you can make your report to Revenue under the framework of the Protected Disclosures Act 2014 (as amended) (The Act). This is known as making a 'protected disclosure'. The Act affords robust legal protections to those who make a protected disclosure.

2. Reporting shadow economy activity

If the wrongdoing does not relate to your workplace, there are a number of other ways you can report information to Revenue. These are explained on our [Reporting Tax Evasion \(Shadow Economy Activity\)](#) webpage.

This guidance specifically applies to information reported to Revenue under the protected Disclosures Act 2014 (as amended). Revenue's Director of Internal Audit is a prescribed person under the Act to receive such information.

2. What is a protected disclosure?

A 'protected disclosure' is a legal term that refers to the reporting of information by a 'worker' about potential wrongdoing which came to light in the workplace. Making a protected disclosure is also sometimes referred to as 'whistleblowing'.

A '**worker**' includes:

- employees
- agency workers
- contractors
- trainees
- individuals on work experience
- volunteers
- board members (executive and non-executive)
- shareholders
- job applicants.

In making a protected disclosure you should hold a reasonable belief that the information you are reporting shows a wrongdoing has occurred, is occurring, or is likely to occur.

3. What wrongdoings can I tell Revenue about?

You can make a protected disclosure to Revenue's Director of Internal Audit of wrongdoing that relates to tax, duty, or customs controls in the State.

The types of wrongdoings that can be reported as a protected disclosure are widely defined in the Act. Of these, the types related to tax, duty, or customs controls, that can be reported to Revenue may include:

- failure to comply with a legal obligation
- unlawful or improper use of public funds
- criminal offences
- concealing or destroying evidence of wrongdoing
- oppressive, discriminatory or negligent behaviour by a public body.

4. What protections will I get for making a report?

If you provide information to Revenue under the framework of the Protected Disclosures Act your report and identity will be safeguarded and treated with the utmost confidentiality.

Additionally, under the Act, any behaviour or action that disadvantages you for speaking up about a wrongdoing in the workplace is prohibited.

Specific remedies are available should you suffer any form of unfair treatment such as a transfer of duty, demotion, intimidation, harassment, reduction in wages or hours or dismissal. These types of actions are regarded as penalisation.

If you believe you have been disadvantaged or penalised for making a protected disclosure, you may bring a claim before the Workplace Relations Commission. You may also bring a claim for injunctive relief in the Circuit Court.

The relevant time limits that apply for bringing such claims are:

- to the Workplace Relations Commission; within 6 months of the penalisation
- to the Circuit Court; within 21 days of last instance of penalisation.

5. How can I make a protected disclosure to Revenue?

You can make a protected disclosure to Revenue by:

- completing the secure [online protected disclosure reporting form](#)
- emailing protecteddisclosure@revenue.ie
- writing to the Director of Internal Audit, Blocks 8-10, Dublin Castle, Dublin 2

- phoning the dedicated protected disclosures line on (01) 8589250.

When making a disclosure, Revenue encourages you to provide as much specific, factual information as possible (see section 7). This will enable the details disclosed to be accurately and fully assessed.

Responsibility for investigating and addressing any wrongdoing lies with Revenue. You are not required to investigate matters yourself to find proof of your suspicion and should not endeavour to do so.

Once a protected disclosure is made in accordance with the Act it is not possible for you to withdraw it.

6. Can I remain anonymous?

Revenue accepts anonymous disclosures of information. While it may not be possible for Revenue to acknowledge such reports, they are treated in the same way, in terms of importance and assessment.

Disclosures initially made on an anonymous basis, can be changed at any stage by providing your name and contact details. This, in turn, means you will be afforded the full range of legal protections set out in the Act.

If you choose to include your name and contact details, at any stage of the process, Revenue will take all reasonable steps to protect the confidentiality of your identity.

7. What should I include in my report?

When making a disclosure, provide as much information possible, including:

- that the report is a protected disclosure and is being made to Revenue's Director of Internal Audit as a prescribed person
- your name, place of work, position held in the organisation and confidential contact details
- the date of the alleged wrongdoing (if known) or the date the alleged wrongdoing commenced or was identified
- whether or not the alleged wrongdoing is still ongoing
- information in respect of the alleged wrongdoing (what is occurring or has occurred and how) and any supporting documentation
- the name of any person(s) allegedly involved in the alleged wrongdoing (if known and you consider that inclusion of the name is necessary to report the wrongdoing) and,
- any other relevant information.

8. What happens after I make a protected disclosure?

Revenue treats all disclosures seriously and with utmost confidentiality. All disclosures are fully considered and, to the extent that is possible from the information provided, appropriate follow-up action taken.

Acknowledgement

If you have included your contact details with your disclosure, you will receive an acknowledgment within 7 calendar days. The exceptions to this are where:

- you have requested no acknowledgement, or
- it is reasonably believed that acknowledging the receipt of the disclosure would risk the protection of your identity. For example, acknowledgements will not be sent to generic info@ email addresses.

Assessment

All disclosures are considered by Revenue's designated person who is responsible for the initial assessment and overall management of your report.

The initial assessment will determine whether:

- a wrongdoing may have occurred,
- the criteria for the report to be treated as a protected disclosure has been met, and
- the wrongdoing falls within the scope of the matters for which Revenue's Director of Internal Audit has responsibility.

If the wrongdoing does not fall within the scope of responsibility of Revenue's Director of Internal Audit, the report will be securely transmitted to the relevant [prescribed person](#), or to the Office of the Protected Disclosures Commissioner, as appropriate. Revenue will notify you if your report is transmitted onwards and the reason why.

If further information is required to assist us in our assessment, the designated person will contact you.

Feedback

Revenue will always acknowledge receipt of information received where contact details are provided with your disclosure.

However, in accordance with Section 851A of the Taxes Consolidation Act 1997, Revenue is legally obliged to uphold taxpayer confidentiality. This means that Revenue cannot provide feedback or updates to you on the progress or outcome of any assessment or follow up action that may arise from the information you provided.

9. Where can I get support or advice?

If you are considering making a protected disclosure or are in any doubt as to whether the legislation and its protections apply to you it is important that you seek appropriate advice and guidance on your situation before making a report.

Information and confidential advice (including legal advice) about making a protected disclosure is available, for free, from Transparency International Ireland. You can find out more about speaking up safely at www.speakup.ie.

General advice may also be obtained from [Citizens Information](#).